SAGAR TOWN MUNICIPALITY.

The following rules prescribing taxes, etc., to be levied for Municipal purposes in the Sagar Town Municipality, framed by the Municipal Council, under Section 46 (*i*) and (*j*) of the Mysore Municipal Regulation, VII of 1906 are published for general information. Any inhabitant of the Municipality objecting to the proposed Bye-laws may, within one month from the date of publication in the *Mysore Gazette* send his objections in writing to the President.

Rules under Section 46 (i).

1. *Taxes and exemptions.*—The Municipal Council shall levy the taxes and recognize exemptions specified in Schedule A, hereto annexed. The taxes shall be payable on the dates indicated against them, respectively in column 6 of the Schedule.

2. *How Taxes may be collected.*—The taxes and imposts imposed by the Municipal Council or any of them, may be collected by the Municipal Council, either departmentally by their own agency or otherwise, as may from time to time seem expedient to them, but octroi duty shall be collected departmentally only.

3. *Remissions.*—Subject to the sanction of Government, remissions may be made to any extent by the Municipal Council on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation.

4. *Claims for refund when not entertainable.*—No claim for refund of any sum paid to the Municipal Council, on account of any tax other than Octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates.

4A. *Octroi refunds.*—Octroi refunds shall be regulated by bye-laws framed separately under Section 48 (*k*) of the Regulation.

5. *Payment of refund when not to be made.*—No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised. In such notice, the period within which the refund must be demanded shall be always stated.

6. *Order for payment of refund to be written on bill form.*—Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Vice-President.

7. *Refund on account of vacancy of buildings and lands.*—Refund on account of vacancy of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under Section 69 of the Regulation.

8. *Refund of amount paid on account of vehicle tax.*—Where the tax due in respect of any vehicle has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid :—

(*a*) if he has owned or been in charge of the vehicle for not more than thirty days in the half-year;

(*b*) if the vehicle has been under repair or standing at a carriage makers of cycle dealers during the whole of the half-year.

Provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used.

9. *Method of calculating liability to tax.*—When a person has owned or had charge of two or more vehicles of the same description each at different periods in one half-year he shall be deemed to have owned or had charge of one vehicle only as the case may be for the aggregate number of the days in the said two or more periods.

10. *Vehicles changing hands.*—If a half-year's tax has been levied in respect of a vehicle no further tax for the same half-year shall be leviable in respect of the said vehicle if it changes hands during the currency of the said half-year.

11. *Liability of transferee to rates and cesses.*—When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises.

12. *Person liable in case of death.*—In the event of the death of any person, whose name shall have been entered as owner in the Assessment List under Section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the President, who, on being satisfied, shall enter the name of such transferee of title as owners in the Assessment List. In case of two or more persons preferring rival claims to the same property, the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognise any claimant or refer claimants to a Civil Court as they think fit. If at any time after a decision by the President or the Managing Committee as the case may be any person produces a probate, letters of administration, a decree or other order of Court declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered.

13. *Entry in assessment list on sub-division.*—Where any property is sub-divided, an application being made to the Municipality intimating such sub-division, the Municipality shall, unless they see any objection to the same, cause each sub-division to be entered in the Assessment List as if it was separate property.

14. *How bills prepared and issued.*—All bills under Section 82 (1) shall be prepared from the assessment lists and from information obtained by process in accordance with bye-laws under Section 48 (1) (*i*) and shall be issued under the signature of the Vice-President.

15. *Who to dispose of objections to Municipal Bills.*—The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal Bills under Section 83 (1) (*b*). Below each petition of objection he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay.

16. *Suspension of process for recovery when notice of vacancy received.*—When a notice of vacancy has been received under Section 69 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice.

17. *Owner should give notice of reoccupation*—When an owner has given notice of vacancy, he shall also give notice in writing within fifteen days to the President of the date of subsequent reoccupation and failing this, shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period.

18. *Notice fees.*—For every notice of demand issued under sub-section (3) of Section 82 of the Regulation, fees shall be levied at the following rates: —

				Rs.		Rs.
A fee of one anna if the amount is less than				5		
Do	two annas	do	not less than	5	but less than	10
Do	four annas	do	do	10	do	50
Do	six annas	do	do	50	do	100
Do	eight annas	do	do	100 and over.		

19. *Warrant fees.*—For every distraint made under sub-section (4) of Section 83 of the Regulation, fees shall be levied at the following rates :—

				Rs.		Rs.
A fee of four annas if the amount distrained for is				less than 5		
Do	six annas	do	is not less than	5	but not less than	10
Do	eight annas	do	do	10	do	25
Do	one rupee	do	do	25	do	50
Do	two rupees	do	do	50	do	75
Do	three rupees	do	do	75	do	100
Do	five rupees	do	do	100 and over.		

Where peons are kept in charge of property distrained, an additional fee of 4 annas per peon for each day shall be levied.

20. *Maintenance rates.*—Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub-Section (4) of Section 83 of the Regulation, namely :—

Serial No.	Description of live-stock	Cost of supply of fodder for each head of live-stock per day or fraction of a day	Cost for watering each head of live-stock per day or fraction of a day	Total
		Rs. a. p.	Included in the amount shown under Column 3.	Rs. a. p.
1	Elephant	3 0 0		3 0 0
2	Camel	1 0 0		1 0 0
3	Buffalo	0 4 0		0 4 0
4	Buffalo-calf	0 2 0		0 2 0
5	Bullock or cow	0 4 0		0 4 0
6	Heifer or calf	0 1 0		0 1 0
7	Sheep or goat	0 1 0		0 1 0
8	Kid	0 1 0		0 1 0
9	Horse	0 4 0		0 4 0
10	Foal	0 2 0		0 2 0
11	Donkey (either young or grown) ...	0 1 0		0 1 0
12	Pig	0 1 0		0 1 0
13	Birds of all kinds ...	0 1 0		0 1 0

Provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure.

21. All the Municipal payments offered at the Taluk Treasury shall be received by the Taluk Treasury Officer (in office hours only).

22. The Vice-President, Sanitary Inspector and Mutsaddis are authorised to receive payment of all Municipal dues, at any time and place.

Under Section 46 (j).

23. *When Municipal dues may be written off.*—Subject to the sanction of Governmen arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year in the case of sums less than Rs. 5 and three years in other cases the Managing Committee are satisfied that processes for recovery have been pushed on with due promptnees and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process.

24. *When Municipal Council may remit distress fees.*—The Municipal Council may remit the whole or any part of any fees chargeable for distress—

(*a*) if the property distrained is found to be devoted to religious or charitable purposes ;
(*b*) if the person from whom any such fee is leviable is too poor to pay it ;
(*c*) if a warrant has been issued against a wrong person ;
(*d*) if a bill presented is found to have been presented by mistake ;
(*e*) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake.

25. *Schedule of taxes.*—

I. Tax on buildings.
II. Tax on vacant lands.
III. Tax on vehicles.
IV. Toll on vehicles.
V. Octroi.
VI. Mohatarfa, shop and oil-mill tax etc.

A—Schedule of taxes.

No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
I	Tax on buildings.	Buildings	Eight annas for every hundred rupees or part of hundred rupees of the Market value up to Rs. 2,000. Four annas for every hundred rupees or part of hundred rupees for the balance of such value in excess of two thousand rupees.	(a) Buildings set apart for the occupation of His Highness the Maharaja. (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless Government consents to the levy of tax. (c) Buildings exclusively used as places of public worship or charitable, but not for residential purposes. (d) Buildings which are the property of the Municipality.	In two equal instalments in advance in July and January every year
II	Tax on vacant lands.	Vacant lands	Two annas for every 80 square yards	Same as above.	Do
			VEHICLES AND TAX YEARLY.		
III	Tax on vehicles.	All vehicles kept for use within Municipal limits.	Rs. a. p. (1) Four-wheeled carriage on springs drawn by two horses .. 5 0 0 (2) Four-wheeled carriage drawn by one horse or a pair of horses below 13 hands or by bulls or bullocks 4 0 0 (3) Two-wheeled carriage on springs drawn by one or more horses, mules, bulls or bullocks .. 2 0 0 (4) Country carts— 1. With two wheels, drawn by a pair of bullocks .. 2 0 0 2. Drawn by one bullock 1 0 0 3. Bicycle, tricycle .. 1 0 0 (5) 1. Motor cars .. 5 0 0 2. Do cycles .. 3 0 0	(a) Vehicles belonging to His Highness the Maharaja. (b) Vehicles, the property of Government unless Government consents to the levy of tax. (c) Vehicles belonging to the Municipality. (d) Juvenile vehicles such as perambulators, etc. (e) Vehicles kept by carriage builders for dealers solely for sale. (f) Conveyances in transit or staying within Municipal limits not longer than 30 days in any half-year. (g) Vehicles and animals belonging to members of the Police Force and Officers of the Municipality employed on out-door duties; provided that not more than one vehicle shall be exempted without the special permission of the Municipal Council.	Payable in advance in July and January for the half year beginning with those months.
IV	Toll on vehicles.	All vehicles of the description given in column 4 entering the Municipal limits. Povided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight.	Tolls shall be levied at the rates detailed below.— 1. Carts drawn by one or more pairs of bullocks, buffaloes, horses, ponies, asses or mules when laden 0 4 0 2. Do when empty .. 0 2 0 3. Carts drawn by one bullock, buffalo, horse, pony, ass or mule, when laden .. 0 2 0 4. Do when empty .. 0 1 0	(1) No toll shall be levied on carts engaged in the passage of troops or military stores or equipages or of Police Officers on duty or any person or property in their custody or of any property *bona fide* belonging to Government as established by the production of a certificate from the Head of the Department or office to which it belongs; also on carrying contractors' carts conveying timber of the Forest Department. Tolls shall be collected only at the temporary sheds to be put up at the Municipal boundaries on the Benkipur road, the Hole-honnur road and the Jail road and at Ookads built on the Honnali road, Tirthahalli road, Sagar road and Shikarpur road. (2) No toll shall be levied on carts on which mohatarfa-tax has been levied by the Municipality. Such carts will be numbered by the Vice-President of the Municipality, who will issue a pass therefor. (3) The levy of tolls shall, generally, be subject to the conditions laid down in the late Chief Commissioner's Notification No. 274, dated 4th November 1876.	

A.—Schedule of taxes—*concld.*

No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
1	2	3	4	5	6
V	Octroi ...	The articles mentioned in the next column when imported into Municipal limits.	Quantity Rate Rs. a. p. A Sheep or goat per head 0 1 0 B Tobacco one maund of 40 seers. 0 8 0 C .... D Piece-goods, etc., *ad valorem* 2 0 0	(1) Personal luggage of travellers' articles imported through the Post Office and goods bona fide property of Government at the time of import and accompanied by the Departmental Head concerned that the property therein mentioned belongs to Government. (2) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the bonded warehouse as provided in the bye-laws. Provided that, if such goods be not exported they shall pay the full duty. (3) One seer of tobacco if brought for personal consumption by bona fide travellers.	In two equal instalments in advance in July and January every year.
			SHOP TAX.		
VI	Mohatarfa, shop and oil-mill taxes.	Shops and mills.	Description of shops. Class 1 Mandi 1st, 2nd, 3rd 4th, 5th & 6th Piece goods shops Rs. 30, 25, 20, 10 & 4, 2 Other shops and mills.	For year.	Do

SCHEDULE B.

[Vide *Rule* 6 *under Section* 46 (i)]

Refund Bill of Municipality District.

Name of payee	Amount to be refunded			Grounds of refund	Date on which the amount claimed is credited in the Treasury account	The head of account under which it is credited	Remarks
	Rs	a.	p.				

Certified that the amounts have been credited in the accounts as shown above.

Treasury Officer.

D. C. SUBBARAYAPPA,

President.